## ABSTRACT OF THE DISCLOSURE

5

10

15

An IP telephone apparatus for executing a telephone call through a computer network. The IP telephone apparatus includes: a main unit; a telephone line connection unit connected to a telephone network; an external telephone connection unit connectable to an external telephone; a dialing start command detection unit configured to detect an IP telephone dialing start command; an audio signal input/output unit that inputs/outputs an audio signal; a handset validation unit . . . configured to selectively validate one of a handset of the main unit and a handset of the external telephone; an audio signal . path switching unit that switches a connection target of the validated handset from the telephone line connection unit to the audio signal input/output unit when the IP telephone dialing start command is detected so that the audio signal input/output unit can be transmitted to the network terminal through the computer network.